Panaji, 5th January, 2000 (Pausa 15, 1921)

SERIES II No. 40

ZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 6

GOVERNMENT OF GOA

Department of Finance

Finance Expenditure Division

Notification

No. 5/12/87-Fin (R & C)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in public interest, hereby exempts the sales of all goods made by India Tourism Development Corporation through its Duty Free Shop at Dabolim (Goa) Airport to international outgoing in transit and incoming passengers, from the payment of whole of the tax payable under the said Act, subject to the following conditions, namely:-

- (i) the purchasers make payment in foreign currency, or by foreign travellers' cheque; and
- (ii) the India Tourism Development Corporation shall produce vouchers, cash memos, etc., issued on account of such sales before the Appropriate Sales Tax Authority disclosing therein name of the purchaser, his passport number, country of origin, ticket number, flight number, name of Air Transport Concern, particulars of sales and acknowledgement from the purchaser.

This Notification shall be effective for a period of three years from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

J. F. A. Rodrigues, Under Secretary (Finance-Exp).

Panaji, 4th January, 2000.

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